

TOWN OF ARLINGTON



***TAX CLASSIFICATION HEARING
December 10, 2018
FY2019***

***PAUL TIERNEY
DIRECTOR OF ASSESSMENTS***

***HOW TO DETERMINE THE LEVY
TOTAL TO BE RAISED AND THE TAX RATE
FY2019***

I. CALCULATE THE FY 2019 LEVY LIMIT

A. FY 2018 LEVY LIMIT		\$109,965,991
B. ADD 2.5%		\$2,749,150
C. ADD FY 2019 NEW GROWTH	*	\$981,206
D. ADD FY 2019 OVERRIDE		\$0
E. FY 2019 LEVY LIMIT		\$113,696,347

II. CALCULATE THE FY 2019 TOTAL TO BE RAISED

A. FY 2019 LEVY LIMIT		\$113,696,347
B. ADD FY 2019 SCHOOL DEBT EXCLUSION		\$4,772,602
C. ADD FY 2019 WATER & SEWER DEBT		\$5,593,112
D. ADD FY 2019 SYMMES CAPITAL DEBT EXCLUSION		\$0
MAXIMUM TOTAL TO BE RAISED		\$124,062,061

III. CALCULATE THE FY2018 TAX RATE

TO BE RAISED	/	TOTAL TAXABLE ASSESSED VALUE	*1000	
\$124,010,976	/	\$11,013,408,219	*1000	\$11.26
		EXCESS LEVY	\$51,085	

**** GROWTH TAX DOLLARS AND THE TAX RATE ARE ESTIMATED
PENDING DEPARTMENT OF REVENUE APPROVAL***

MINIMUM RESIDENTIAL FACTOR COMPUTATION

Fiscal Year 2019

A Class	B Full and Fair Cash Valuation	C Percentage Share	
1. Residential	10,391,294,601	94.3513%	94.3513%
2. Open Space	0	0.0000%	
3. Commercial	479,923,418	4.3576%	5.6487%
4. Industrial	23,734,500	0.2155%	
5. Personal Property	118,455,700	1.0756%	
TOTALS	11,013,408,219	100.0000%	

Maximum Share of Levy for Classes Three, Four and Personal Property: $150\% * 5.6487\%$ (Lines 3C + 4C + 5C) = **8.4731%** (Max % Share)

Minimum Share of Levy for Classes One and Two: $100\% - 8.4731\%$ (Max % Share) = **91.5269%** (Min % Share)

Minimum Residential Factor (MRF): 91.5269% (Min % Share) / 94.3513% (Lines 1C + 2C) = **97.0065%** (Minimum Residential Factor)

MINIMUM RESIDENTIAL FACTOR LA7 (6-96): **97.0065%**

Chapter 58, Section 1A mandates a minimum residential factor of not less than 65 percent.

**TOWN OF ARLINGTON
CLASSIFICATION OF REAL ESTATE
SELECTMENS OFFICE
December 10, 2018
FISCAL YEAR 2019**

**I. OPTION OF THE BOARD OF SELECTMEN.
(CHAPTER 797 OF MASS. GL)**

**II. ALLOWS THE BOARD OF SELECTMEN TO INCREASE THE CIP
CLASSES OF PROPERTY UP TO 150% OF THEIR SHARE OF THE
LEVY.**

III. ARLINGTON'S MRF FOR FISCAL 2019 97.0065%

IV. CIP SHARE OF THE F.Y. 2019 LEVY IS 5.6487%

VI. CIP'S MAXIMUM SHARE THEREFORE MAY BE RAISED TO 8.4731%

**TOWN OF ARLINGTON
ASSESSORS OFFICE
CLASSIFICATION
FISCAL YEAR 2019**

Note: All rates are estimated subject to DOR certification

AT	CIP% SHARE	RO% SHARE	RATE PER \$1000 AV		CIP TAX INC. PER 500K	RO TAX DEC. PER 500K
			CIP	RO		
100.00%	5.6487	94.3513	\$11.26	\$11.26	\$0	\$0
105.00%	5.9311	94.0689	\$11.82	\$11.23	\$282	(\$16.85)
110.00%	6.2136	93.7864	\$12.39	\$11.19	\$563	(\$33.71)
115.00%	6.4960	93.5040	\$12.95	\$11.16	\$845	(\$50.56)
120.00%	6.7784	93.2216	\$13.51	\$11.13	\$1,126	(\$67.41)
125.00%	7.0609	92.9391	\$14.08	\$11.09	\$1,408	(\$84.27)
130.00%	7.3433	92.6567	\$14.64	\$11.06	\$1,689	(\$101.12)
135.00%	7.6257	92.3743	\$15.20	\$11.02	\$1,971	(\$117.97)
140.00%	7.9082	92.0918	\$15.76	\$10.99	\$2,252	(\$134.82)
145.00%	8.1906	91.8094	\$16.33	\$10.96	\$2,534	(\$151.68)
150.00%	8.4731	91.5270	\$16.89	\$10.92	\$2,815	(\$168.53)

CIP SHARE OF LEVY IS	\$7,004,999
CIP MAXIMUM LEVY IS	\$10,507,499

RESIDENTIAL EXEMPTION

- Residential Exemption up to 20% of average residential value: Only adopted in a handful of communities including Boston, Cambridge, Chelsea and Brookline.
- Tax Rate would go from \$11.26 to \$13.48 before discount.
- Break even point is \$861,625.
- Approximately 17% of homes shouldering the burden.
- Most homes in Arlington are owner occupied.

ASSESSORS OFFICE
TOWN OF ARLINGTON
TAX RATE PER \$1000 OF A.V.

YEAR	RATE		YEAR	RATE		YEAR	RATE		YEAR	RATE
1929	\$30.00		1954	\$54.50		F78	\$78.00		F03	\$13.64
1930	\$30.40		1955	\$59.20		F79	\$84.60		F04	\$10.61
1931	\$31.40		1956	\$69.20		F80	\$81.00		F05	\$10.94
1932	\$30.40		1957	\$70.40		F81	\$87.00		F06	\$11.34
1933	\$30.40		1958	\$71.20		F82	\$73.50		F07	\$10.95
1934	\$33.00		1959	\$74.00		F83	\$22.70		F08	\$11.45
1935	\$33.00		1960	\$78.20		F84	\$23.43		F09	\$11.92
1936	\$34.00		1961	\$82.60		F85	\$23.96		F10	\$12.11
1937	\$35.60		1962	\$85.00		F86	\$16.49		F11	\$12.41
1938	\$35.20		1963	\$84.60		F87	\$17.24		F12	\$13.66
1939	\$36.80		1964	\$92.60		F88	\$17.66		F13	\$13.61
1940	\$35.80		1965	\$97.60		F89	\$10.86		F14	\$13.79
1941	\$34.80		1966	\$97.60		F90	\$11.25		F15	\$13.55
1942	\$35.60		1967	\$106.00		F91	\$12.47		F16	\$12.80
1943	\$32.00		1968	\$124.00		F92	\$13.84		F17	\$12.56
1944	\$32.00		1969	\$41.00		F93	\$14.52		F18	\$12.13
1945	\$34.40		1970	\$48.20		F94	\$15.55		F19	\$11.25
1946	\$38.00		1971	\$51.80		F95	\$16.06			
1947	\$42.80		1972	\$56.80		F96	\$16.54			
1948	\$44.20		1973	\$56.80		F97	\$17.08			
1949	\$46.20		1973	\$28.20		F98	\$16.73			
1950	\$50.40		1974	\$74.00		F99	\$17.17			
1951	\$54.20		F75	\$67.20		F00	\$17.66			
1952	\$56.40		F76	\$67.20		F01	\$13.17			
1953	\$57.60		F77	\$74.80		F02	\$13.85			

ASSESSMENT/CLASSIFICATION REPORT as of January 1, 2018

Fiscal Year 2019

Property Type	Parcel Count		Class1 Residential	Class2 Open Space	Class3 Commercial	Class4 Industrial	Class5 Pers Prop
101	7,998		6,015,971,500				
102	3,726		1,731,824,700				
MISC 103,109	10		11,486,500				
104	2,183		1,879,034,000				
105	185		169,358,300				
111-125	162		491,625,460				
130-32,106	307		39,575,000				
200-231	0			0			
300-393	383				424,492,110		
400-442	22					23,734,500	
450-452	0					0	
CH 61 LAND	0	0		0	0		
CH 61A LAND	0	0		0	0		
CH 61B LAND	1	4		0	1,703,309		
012-043	75		52,419,141	0	53,727,999	0	
501	177						4,507,210
502	137						5,530,860
503	0						0
504	2						76,590,310
505	8						17,752,700
506	2						13,044,900
508	4						1,029,720
550-552	0						0
TOTALS	15,386		10,391,294,601	0	479,923,418	23,734,500	118,455,700
Real and Personal Property Total Value							11,013,408,219
Exempt Parcel Count & Value						343	773,308,500

For CH 61, 61A and 61B Land: enter the mixed use parcel count in the left-hand box, and enter the 100% Chapter land parcel count in the right-hand box.

Signatures
Board of Assessors
Paul Tierney, Director , Arlington , ptierney@town.arlington.ma.us 781-316-3061 11/7/2018 11:41 AM

Comments
No comments to display.

NOTE : The information was Approved on 11/8/2018

LA13 Tax Base Levy Growth
Retain documentation for 5 years in case of DOR audit - Fiscal Year 2019

Property Class	(A)PFY LA4 Values	Omitted and Revised No.	(B) Omitted and Revised Values	Abatement No.	(C) Abatement Values	Other Adjustment No.	(D) Other Adjustment Values	(E) Adjusted Value Base
RESIDENTIAL								
SINGLE FAMILY (101)	5,243,940,900	0	0	13	2,630,800	0	0	5,241,310,100
CONDOMINIUM (102)	1,481,045,400	0	0	7	279,300	0	0	1,480,766,100
TWO & THREE FAMILY (104 & 105)	1,798,775,560	0	0	4	426,800	0	0	1,798,348,760
MULTI - FAMILY (111-125)	473,765,100	0	0	0	0	0	0	473,765,100
VACANT LAND (130-132 & 106)	31,794,800	0	0	3	138,100	0	0	31,656,700
ALL OTHERS (103, 109, 012-018)	60,402,391	0	0	2	624,500	0	0	59,777,891
TOTAL RESIDENTIAL	9,089,724,151	0	0	29	4,099,500	0	0	9,085,624,651
OPEN SPACE	0	0	0	0	0	0	0	0
OPEN SPACE - CHAPTER 61, 61A, 61B	0	0	0	0	0	0	0	0
TOTAL OPEN SPACE	0	0	0	0	0	0	0	0
COMMERCIAL	433,952,959	0	0	3	922,254	0	0	433,030,705
COMMERCIAL - CHAPTER 61, 61A, 61B	1,585,696	0	0	0	0	0	0	1,585,696
TOTAL COMMERCIAL	435,538,655	0	0	3	922,254	0	0	434,616,401
INDUSTRIAL	21,771,100	0	0	0	0	0	0	21,771,100
PERSONAL PROPERTY	119,511,960	0	0					
TOTAL REAL & PERSONAL	9,666,545,866	0	0					

NOTE : The information was Approved on 11/8/2018

LA13 Tax Base Levy Growth
Retain documentation for 5 years in case of DOR audit - Fiscal Year 2019

Property Class	Reval Perct	(F) + or - Reval Adj Values	(G) Total Adjusted Value Base	(H) CFY LA4	(I) New Growth Valuation	(J) PY Tax Rate	(K) Tax Levy Growth
RESIDENTIAL							
SINGLE FAMILY (101)	0.13914	729,253,100	5,970,563,200	6,015,971,500	45,408,300		
CONDOMINIUM (102)	0.15817	234,208,400	1,714,974,500	1,731,824,700	16,850,200		
TWO & THREE FAMILY (104 & 105)	0.13380	240,616,140	2,038,964,900	2,048,392,300	9,427,400		
MULTI - FAMILY (111-125)	0.03706	17,557,160	491,322,260	491,625,460	303,200		
VACANT LAND (130-132 & 106)	0.25013	7,918,300	39,575,000	39,575,000	0		
ALL OTHERS (103, 109, 012-018)	0.04644	2,775,950	62,553,841	63,905,641	1,351,800		
TOTAL RESIDENTIAL	0.13564	1,232,329,050	10,317,953,701	10,391,294,601	73,340,900	12.13	889,625
OPEN SPACE	0.00000	0	0	0	0		
OPEN SPACE - CHAPTER 61, 61A, 61B	0.00000	0	0	0	0		
TOTAL OPEN SPACE	0.00000	0	0	0	0	0.00	0
COMMERCIAL	0.10436	45,189,404	478,220,109	478,220,109	0		
COMMERCIAL - CHAPTER 61, 61A, 61B	0.07417	117,613	1,703,309	1,703,309	0		
TOTAL COMMERCIAL	0.10425	45,307,017	479,923,418	479,923,418	0	12.13	0
INDUSTRIAL	0.09018	1,963,400	23,734,500	23,734,500	0	12.13	0
PERSONAL PROPERTY				118,455,700	7,549,927	12.13	91,581
TOTAL REAL & PERSONAL				11,013,408,219	80,890,827		981,206

Community Comments:

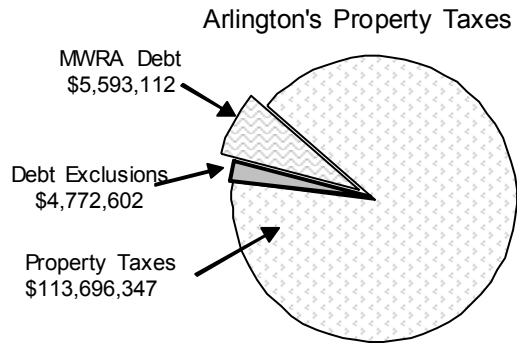
Signatures
Board of Assessors Paul Tierney, Director , Arlington , ptierney@town.arlington.ma.us 781-316-3061 11/7/2018 11:42 AM

NOTE : The information was Approved on 11/8/2018

*Fy 2019 Vs Fy 2018
by State Class Code*

						19 VS 18				
Code	Type	COUNT	<i>FY 2019 Assessed Value</i>	Ave AV	Count Inc/Dec	% Inc/Dec	Ave AV Inc/Dec	COUNT	<i>FY 2018 Assessed Value</i>	Ave AV
101	Single Family	7,998	6,015,971,500	752,184	4	14.72%	96,200	7,994	5,243,940,900	655,985
102	Condominium	3,726	1,731,824,700	464,795	64	16.93%	60,358	3,662	1,481,045,400	404,436
Misc 103,109	Misc	10	11,486,500	1,148,650	-3	-11.05%	155,258	13	12,914,100	993,392
104	2 Family	2,183	1,879,034,000	860,758	-35	14.10%	118,266	2,218	1,646,845,660	742,491
105	3 Family	185	169,358,300	915,450	-5	11.47%	115,819	190	151,929,900	799,631
111-125	Apartments	162	491,625,460	3,034,725	16	3.77%	-210,241	146	473,765,100	3,244,966
130-132, 106	Res Land	307	39,575,000	128,909	-4	24.47%	26,675	311	31,794,800	102,234
200-231	Open Space	0			0			0		
300-393	Commercial	383	424,492,110	1,108,334	0	10.20%	102,587	383	385,201,110	1,005,747
400-452	Industrial	22	23,734,500	1,078,841	0	9.02%	89,245	22	21,771,100	989,595
CH 61 Land	Ch Land	0			0			0		
CH 61A Land	Ch Land	0			0			0		
CH 61B Land	Ch Land	4	1,703,309	425,827	0	7.42%	29,403	4	1,585,696	396,424
012-043(Res)	Mixed Use(Res)	37	52,419,141	1,416,734	0	10.38%	133,266	37	47,488,291	1,283,467
012-043(Com)	Mixed Use(Com)	38	53,727,999		0	10.21%		38	48,751,849	
501	Per Prop	177	4,507,210	25,464	-12	-11.40%	-1,450	189	5,086,860	26,915
502	Per Prop	137	5,530,860	40,371	-11	-31.30%	-14,023	148	8,050,320	54,394
503	Per Prop	0	0		0			0	0	
504,550-552	Per Prop	2	76,590,310	38,295,155	0	2.31%	863,775	2	74,862,760	37,431,380
505	Per Prop	8	17,752,700	2,219,088	0	1.89%	41,163	8	17,423,400	2,177,925
506	Per Prop	2	13,044,900	6,522,450	0	2.19%	140,000	2	12,764,900	6,382,450
508	Per Prop	4	1,029,720	257,430	0	-22.21%	-73,500	4	1,323,720	330,930
TOTAL		15,385	11,013,408,219			13.93%		15,371	9,666,545,866	
Residential			10,391,294,601			14.32%			9,089,724,151	
Open Space			0.00						0.00	
Commercial			479,923,418			10.19%			435,538,655	
Industrial			23,734,500			9.02%			21,771,100	
Total Real Est		15,055	10,894,952,519			14.12%		15,018	9,547,033,906	
Personal Prop		330	118,455,700			-0.88%		353	119,511,960	
Total Real & PP		15,385	11,013,408,219			13.93%		15,371	9,666,545,866	
Exempt		348	773,308,500					350	651,609,600	

FY2019 Tax Rate



Property Taxes The town will collect **\$124,010,976** from property taxes to pay for town services. This will result in an overall tax rate of **\$11.26** per thousand dollars of assessed value.

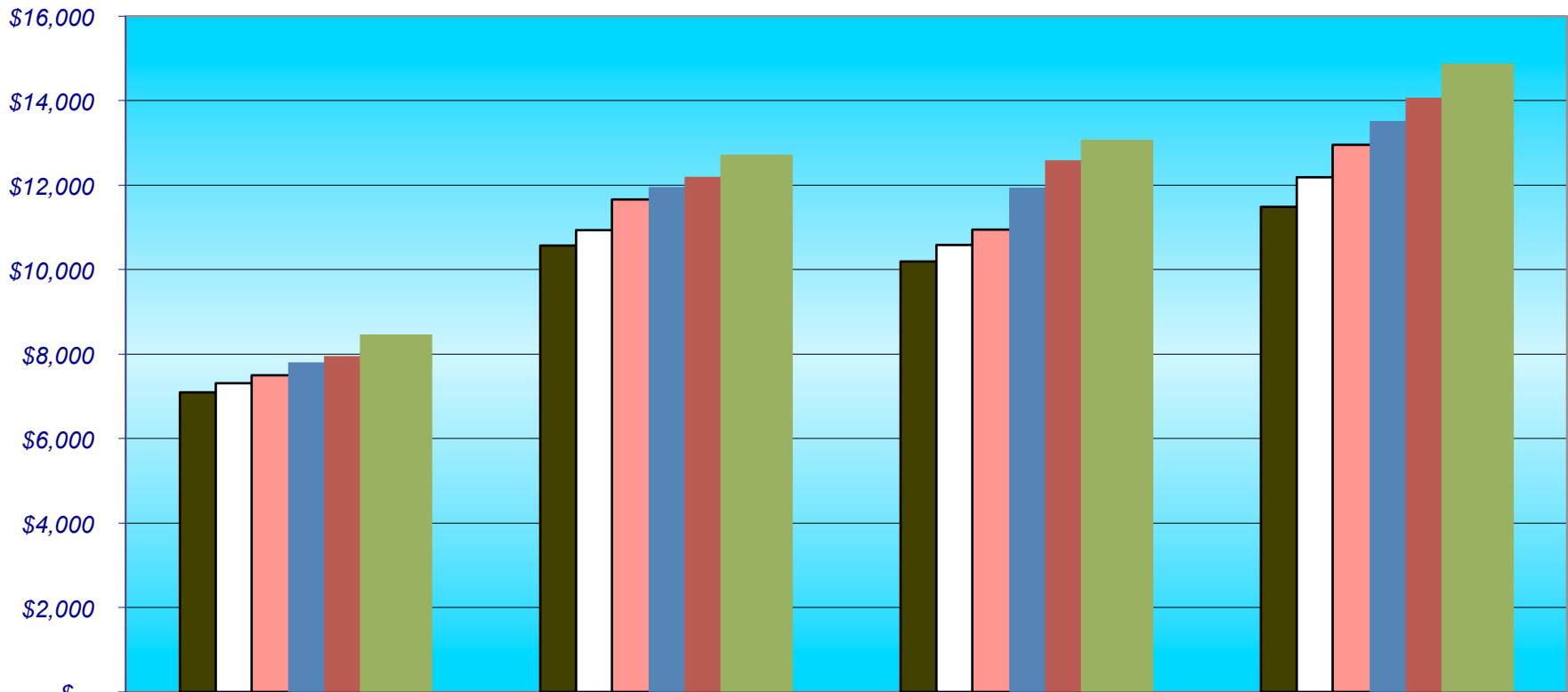
Debt Exclusions: Included in the total of **\$124,010,976** is **\$4,772,602** for voter approved debt exclusions. The effect of these is **43 cents** on the tax rate of **\$11.26**.

MWRA Debt Included in the total of **\$124,010,976** is **\$5,593,112** for MWRA debt. The effect of this is **51 cents** on the tax rate of **\$11.26**.

- The grand total of all assessed taxable property in Arlington is **\$11,013,408,219** a **13.93%** increase from Fiscal Year 2018
- Note Town Hall Hours: M-W 8:00 A.M.-4:00 P.M.; T- 8:00 A.M.-7:00 P.M.; F-8:00 A.M.-Noon

TAX RATE COMPONENTS FY2015 - FY2019					
	2015	2016	2017	2018	2019
LEVY BASE	\$12.22	\$11.58	\$11.43	\$10.97	\$9.98
2 1/2%	\$0.31	\$0.29	\$0.29	\$0.27	\$0.25
GROWTH	\$0.16	\$0.16	\$0.12	\$0.13	\$0.09
OVERRIDE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
WAT & SEW DEBT EXCL	\$0.72	\$0.66	\$0.62	\$0.58	\$0.51
SCHOOL DEBT EXCLU	\$0.14	\$0.12	\$0.10	\$0.18	\$0.43
SYMMES DEBT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TAX RATE *	\$13.55	\$12.80	\$12.56	\$12.13	\$11.26
*Tax Rate =((Amount To Be Raised)/(Total Taxable Assessed Value))*1000					
	2015	2016	2017	2018	2018
MAX LEVY PRIOR FY	\$94,987,188	\$98,617,161	\$102,420,256	\$106,050,906	\$109,965,991
2.50%	\$2,374,680	\$2,465,429	\$2,560,506	\$2,651,273	\$2,749,150
GROWTH	\$1,255,293	\$1,337,666	\$1,070,144	\$1,263,812	\$981,206
OVERRIDE	\$0	\$0	\$0	\$0	\$0
MAXIMUM LEVY	\$98,617,161	\$102,420,256	\$106,050,906	\$109,965,991	\$113,696,347
LEVY INC %	3.68%	3.71%	3.42%	3.56%	3.28%
LEVY INC \$	\$3,629,973	\$3,803,095	\$3,630,650	\$3,915,085	\$3,730,356
W/S DEBT SERVICE	\$5,593,112	\$5,593,112	\$5,593,112	\$5,593,112	\$5,593,112
SCHOOL DEBT EXCLU	\$1,111,442	\$993,166	\$878,800	\$1,781,404	\$4,772,602
SYMMES DEBT EXCLU	\$0	\$0	\$0	\$0	\$0
MAX TO BE RAISED	\$105,321,715	\$109,006,534	\$112,522,818	\$117,340,507	\$124,062,061
ACTUAL RAISED	\$105,285,021	\$108,977,901	\$112,439,838	\$117,255,201	\$124,010,976
EXCESS LEVY	\$36,693	\$28,632	\$82,980	\$85,306	\$51,085
TOTAL TAXABLE ASSESSED VALUE	\$7,770,112,271	\$8,513,898,549	\$8,952,216,406	\$9,666,545,866	\$11,013,408,219
TOTAL AV % INCREASE	5.32%	9.57%	5.15%	7.98%	13.93%
TAX RATE	\$13.55	\$12.80	\$12.56	\$12.13	\$11.26
PENNY ON TAX RATE	\$77,701	\$85,139	\$89,522	\$96,665	\$110,134
AVE ASSED VAL SINGLE FAMILY	\$539,152	\$585,360	\$621,249	\$655,985	\$752,184
AVE TAXES SINGLE FAMILY	\$7,306	\$7,493	\$7,802	\$7,957	\$8,470
* ALL NUMBERS SUBJECT TO ROUNDING AND FINAL DOR CERTIFICATION					

Average Taxes FY2014-FY2019 Single Family Homes



	Arlington	Belmont	Winchester	Lexington
2014	\$7,099	\$10,566	\$10,195	\$11,481
2015	\$7,306	\$10,938	\$10,588	\$12,190
2016	\$7,493	\$11,656	\$10,948	\$12,955
2017	\$7,802	\$11,953	\$11,945	\$13,515
2018	\$7,957	\$12,195	\$12,590	\$14,069
2019	\$8,462	\$12,720	\$13,082	\$14,876